

# Local Law Filing

New York State Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231  
www.dos.ny.gov/corps

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County  City  Town  Village

Of \_\_\_\_\_ COXSACKIE \_\_\_\_\_

Local Law No. 2 of the year 2023

A local law Establishing an Option to Provide a Property Tax Exemption to Volunteer Firefighters and Volunteer Ambulance Workers

TOWN BOARD

Be It enacted by the \_\_\_\_\_ of the  
(Name of Legislative Body)

County  City  Town  Village

of \_\_\_\_\_ COXSACKIE \_\_\_\_\_ as follows:

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 2023 of the ~~(County)(City)(Town)(Village)~~ of Coxsackie was duly passed by the TOWN BOARD on February 14, 2023, in accordance with the applicable provisions of law.  
*(Name of Legislative Body)*

**~~2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*.)~~**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the ~~(County)(City)(Town)(Village)~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_ and was ~~(approved)(not approved)(repassed after~~  
*(Name of Legislative Body)*  
~~disapproval)~~ by the \_\_\_\_\_ and was deemed duly adopted on \_\_\_\_\_ 20 \_\_\_\_\_,  
*(Elective Chief Executive Officer\*)*  
in accordance with the applicable provisions of law.

**~~3. (Final adoption by referendum.)~~**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the ~~(County)(City)(Town)(Village)~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_ and was ~~(approved)(not approved)(repassed after~~  
*(Name of Legislative Body)*  
~~disapproval)~~ by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_ Such local law was submitted  
*(Elective Chief Executive Officer\*)*  
to the people by reason of a ~~(mandatory)(permissive)~~ referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the ~~(general)(special)(annual)~~ election held on \_\_\_\_\_ 20 \_\_\_\_ in accordance with the applicable provisions of law.

**~~4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)~~**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20 \_\_\_\_\_ of the ~~(County)(City)(Town)(Village)~~ of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_\_, and was ~~(approved)(not approved)(repassed after~~  
*(Name of Legislative Body)*  
~~disapproval)~~ by the \_\_\_\_\_ on \_\_\_\_\_ 20 \_\_\_\_ Such local law was subject to  
*(Elective Chief Executive Officer\*)*  
permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20 \_\_\_\_ in accordance with the applicable provisions of law.

\*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a countywide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

**~~5. (City local law concerning Charter revision proposed by petition)~~**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

**6. (County local law concerning adoption of Charter.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

**(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)**

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law and was finally adopted in the manner indicated in paragraph 1 \_\_\_\_\_, above.

  
Bambi Hotaling, Town Clerk

Date: February 15, 2023

(Seal)

**Local Law #2 of 2023**  
**Town of Coxsackie**  
**VOLUNTEER FIREFIGHTERS and VOLUNTEER AMBULANCE WORKERS**  
**REAL PROPERTY TAX EXEMPTION**

Be it enacted by the Town of Coxsackie as follows:

**Section 1: Title**

This local law shall be known as “A local Law Establishing an option to provide a property tax exemption to Volunteer Firefighters and Volunteer Ambulance workers.”

**Section 2: Authorization**

This local law is enacted pursuant to the requirements set forth in the New York State Real Property Tax Law 466-a. Volunteer firefighters and volunteer ambulance workers.

**Section 3: Exemption Levels**

The Town of Coxsackie hereby adopts the following criteria accordingly:

1. Real property owned by a volunteer employee of the Coxsackie Ambulance service, a member of Coxsackie Hose Company #3, a member of D. M. Hamilton Steamer Company #2 or a member of the Earlton Fire Department shall be exempt from taxation by ten percent of the assessed value of such property for The Town of Coxsackie, exclusive of special districts.
2. Such exemption shall be granted to a volunteer employee of the Coxsackie Ambulance service, a member of the Coxsackie Hose Company #3, D.M. Hamilton Steamer Company #2 or Earlton Fire Department if:
  - (a) The applicant resides in the Town of Coxsackie and serves the residents of the Town
  - (b) The property is the primary residence of the applicant;
  - (c) The property is used exclusively for residential purposes; however if any portion is not used as its residence but is used for other purposes, that portion will be taxed at the usual taxable rate.
  - (d) The applicant has been certified by the authority of the Town of Coxsackie, or Coxsackie Hose Company #3, or D.M. Steamer Company #2 or Earlton Fire Department, that the minimum two years of service has been acquired as an Active Member according to the Membership Section of the respective By-Laws of the Town and specific Fire Companies.
3. Any certified member who has accrued more than twenty years of active service, shall be granted the ten percent tax exemption for the remainder of his/ her life as long as it is his/ her primary residence.
4. Un-married spouses of deceased volunteers, killed in the line of duty, may apply for this property tax exemption if:
  - (a) The deceased volunteer had been an active member for at least 5 years.
5. Un-married spouses of deceased volunteers may continue an exemption re reinstate a pre-existing exemption if:

- (a) The deceased volunteer had been an active volunteer member for at least twenty years and
  - (b) Such deceased volunteer and spouse had been receiving the exemption for their property prior to the death of the volunteer.
6. Application for such exemption shall be filed with the assessor on or before the annual taxable status date on the form.

**Section 4. Repealer**

Any prior local law currently in existence which is inconsistent with terms of this local law is hereby repealed.

**Section 5. Effective**

This Local Law shall take effect immediately in accordance with the requirements of the New York State Municipal Home Rule Law.